



FOSTER & BREVER, PLLC
ATTORNEYS AT LAW

ERIC B. BREVER (612) 787-7891
ANDREW T. BREVER (612) 787-7892
OF COUNSEL, JAMES R. DILEY (612) 455-8949

EXHIBIT I

October 31, 2012

Internal Revenue Service
Disclosure Scanning Operation
Stop 93A
P.O. Box 621506
Atlanta, GA 30362-3006

RE: Freedom of Information Act Request
Robert E. Fackler

Dear Sir or Madam:

Under the provisions of the Freedom of Information Act, 5 U.S.C. §552, I hereby request access to documents received, compiled, contained in or added to the administrative and investigative files on or after January 1, 2008 pertaining 2008 through 2011 federal income taxes, including but not limited to, the following documents: all tax returns, revenue agents' work papers, notes, correspondence, transmittal slips, revenue agents' reports, special agent's notes, work papers, reports of interview, summonses, case activity work papers and any files, records, correspondence, memoranda, or other documents regarding any proposals, recommendations, referrals or other actions or suggested actions, including but not limited to those relating to the examination or investigation of the 2009 and 2010 federal income tax returns of the above-named taxpayer.

I would like to inspect the records before any copying is made. Please contact the undersigned if costs are requested.

Should you determine that any portion of the records or information requested is exempt, please supply me with a copy of the portion considered nonexempt. The records to which I wish to have access are tax returns and tax return information relating to my clients. I am authorized under a power of attorney (Form 2848) to review and receive the records. Accordingly, the records may be disclosed to me under I.R.C. Section 6103.

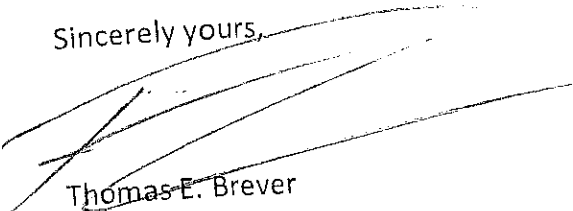
2812 ANTHONY LANE SOUTH, SUITE 200 • ST. ANTHONY, MN 55418

FAX: (612) 788-9879

www.fosterbrever.com

If all or any part of this request is denied, please notify me of the specific exemptions(s) you think justifies your refusal to release each specific item of information which you propose to deny disclosure. Please also list the name, title and address of the official denying the request. Any notification regarding this request may be sent to me. As provided for by the FOIA, please reply within ten (10) working days of receipt of this letter.

Sincerely yours,



Thomas E. Brever

TEB/skb

cc: Robert Fackler



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

EXHIBIT 2

December 3, 2012

Thomas E. Brever
Foster & Brever, PLLC
2812 Anthony Lane South, Suite 200
St. Anthony, MN 55418

In Re: Robert E. Fackler

Dear Mr. Brever:

I am responding to your Freedom of Information Act (FOIA) request dated October 31, 2012 that we received on November 5, 2012.

I am unable to send the information you requested by December 5, 2012, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to December 19, 2012, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by December 19, 2012. We have extended the response date to January 7, 2013 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

You may file suit after December 19, 2012. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Senior Disclosure Specialist D. J. Mauersberg, ID # 1000149445, at 770-234-4475 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F13311-0106.

Sincerely,



Diana H Church
Disclosure Manager
Disclosure Office 8